Nebraska Department of
REVENUE

SOFTWARE SPECIFICATIONS

BULLETIN 1

TAX YEAR 2014

August 5, 2014

This document supplements other Nebraska e-file documentation, and is intended to notify software developers in the Federal/State Electronic Filing Program of changes to original specifications releases.

TAX YEAR 2014 BULLETIN #1

August 5, 2014

Nebraska 1040N MeF Program
Changes and Clarifications

Issue:

Beginning with tax year 2014 the Nebraska Department of Revenue is discontinuing the use of alert messages in acceptance acknowledgments; and discontinuing the use of Form 8453N to fax or mail documentation for e-filed returns.

Action Required:

Returns that were issued alerts requesting additional documentation in previous tax years will now be either accepted or rejected by the Department without any alerts being included in the acknowledgement. The Department will still require additional documentation for some of these adjustments and credits; however, we will request this documentation during processing of the return. This may result in a delayed refund. The Department encourages all developers to support the use of binary attachments for documentation that cannot be filed via XML. Including the required documentation as binary attachments will significantly reduce processing delays for your clients.

Background:

At the request of software developers and the NACTP, the Department has reviewed our usage of MeF acknowledgment "alerts". In Nebraska, alert messages have been used to notify the filer that a piece of required documentation is not included with the MeF return and must be mailed or faxed to the Department. For tax year 2013, the Nebraska business rules included 23 alerts.

Beginning with tax year 2014 we will no longer issue alerts, rather we will accept or reject all returns filed without including any alerts. For various Nebraska tax credits, deductions and adjustments, we require certain forms, schedules and other documentation in order to allow these claims. This backup documentation is not optional; we may contact taxpayers for additional documentation that is needed to complete processing of the return. This contact will be with the taxpayer directly, and not with software providers or tax preparers. Failure to provide this documentation can result in denied credits, deductions and adjustments.

The Department strongly encourages developers to support binary attachments to provide all necessary documentation that is not included with the XML in the return. Providing all required documentation at the time of filing the return will ensure your clients returns are processed efficiently, accurately, and in a timely manner. Failure to provide all documentation at the time of filing the return will result in processing delays while the Department waits for the taxpayer to provide required documentation.

Questions about this issue and Nebraska e-file should be directed to:

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